IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 4614 of 2005

Between:

M/s Bharani Trading Company, Tuni, East Godavari District
Rep. by its Propritrix Smt.D.Gangaveni,

..... PETITIONER

AND

1 Commercial Tax Officer, Tuni, East Godavari District.
2 Appellate Deputy Commissioner (CT) Visakhapatnam.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st respondent in not sending the assessment file/record to the 2nd respondent appellate authority as arbitrary, unjustified, dereliction of duty amounting to preventing the appellate authority from discharging its duties and obstructing the petitioners statutory right of appeal and consequently direct the 1st respondent to send all the relevant assessment files/records relating to the petitioner for the assessment year 1999-2000 to the 2nd respondent immediately and to pass such other order or orders.

Counsel for the Petitioner: MR.P.GIRISH KUMAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

ORAL ORDER:- (PER GB,J.)

The Writ Petition is filed for a limited relief that the petitioner filed an appeal before the 2nd respondent against the order of 1st respondent. But the 2nd respondent by order, dated 16.02.2004, rejected the appeal without giving any notice or opportunity to the petitioner. Against the said order, the petitioner filed appeal before the Sales Tax Appellate Tribunal in T.A.No.1512 of 2004.

2. The Tribunal, after considering the matter, allowed the T.A. and remitted the matter to the 2nd respondent to determine whether there was any delay in filing the appeal.

3. The grievance of the petitioner is that the 1st respondent-lower authority is not sending the records to enable the 2nd respondent- appellate authority to verify as to whether any notice was given or not. Therefore, he seeks appropriate direction.

4. Now the learned Government Pleader submits that the records have already been furnished to the appellate authority on 16.03.2005.

5. In view of this, no further orders are necessary. The appellate authority shall pass appropriate order as directed by the Tribunal within a period of four weeks from the date of receipt of a copy of this order.

6. With the direction indicated above, the Writ Petition is disposed of. No costs.

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G. BIKSHAPATHY, J

P.S. NARAYANA, J

Date: 25.03.2005

ES

To

1 The Commercial Tax Officer, Tuni, East Godavari District.
2 The Appellate Deputy Commissioner (CT) Visakhapatnam.

3 2 CCs to the G.P. for Commercial Tax, High Court of A.P., Hyderabad (OUT)

4 2 CD copies